

State of California
BOARD OF EQUALIZATION

MOTOR VEHICLE FUEL TAX REGULATIONS

Regulation 1177. RECORDS OF AIRCRAFT JET FUEL DEALER.

References: Sections 7385 to 7398, Revenue and Taxation Code.

(a) GENERAL. An aircraft jet fuel dealer shall maintain a complete record of all sales or other dispositions of jet fuel including fuel used by him. A record must be kept of inventories, purchases, and tank gaugings or meter readings of jet fuel. Such records shall be made available for inspection by the Board or its representatives and shall be retained by the vendor until authority for their destruction has been received from the Board.

(b) Sales Invoices. The vendor shall prepare a serially numbered invoice for each sale of jet fuel. A single invoice covering multiple deliveries of fuel to the same purchaser made during a period of time not to exceed a calendar month shall constitute an invoice for each sale.

If a multiple delivery invoice includes both taxable and nontaxable sales, the invoice must show a segregation of the taxable and nontaxable gallonage sold.

A copy of the invoice shall be delivered to the purchaser, and a copy retained by the dealer.

A sales invoice shall contain the following information:

1. The name and address of the dealer,
2. The name of the purchaser,
3. The date of the sale,
4. The number of gallons sold, the price per gallon and the total amount of the sale, and
5. The amount of jet fuel tax, in the case of a taxable delivery. The tax need not be separately stated if the invoice bears the notation that the price includes tax.

History: Adopted November 5, 1969, effective November 10, 1969.

Amended June 5, 2002, change without regulatory effect.